



## STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS (SHORT FORM)

Date Amended:	<b>05/13/99</b>	Bill Number:	<b>SB 818</b>
Tax:		Author:	<b>Poochigian</b>
Board Position:		Related Bills:	

The bill, as amended, is no longer within the scope of responsibility of the Board.

### **COMMENTS:**

Senate Bill 818 as introduced on February 25, 1999, would have amended Section 6377 of the Sales and Use Tax Law to exempt from the 5 percent state sales and use tax, tangible personal property purchased by qualified persons for use in post-harvesting activities of agricultural commodities.

The current version of this bill would provide a state income tax credit in an amount equal to the lesser of \$250 or 50% of the qualified cost paid for a student's required public school uniform.

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*This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.*